



EDA-98 Claim Request for Audit of Sales and Related Taxes

Form 071
REV 01

Read this information first

Please attach Form EDA-105, Audit Report, along with copies of any pertinent information involving this claim to this form. If you are a multiple-site filer, also attach a copy of Form EDA-117, Multiple Location Schedule, and mail the information to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

Step 1: Identify your business

- | | | | | | |
|---|---------------------------------------|---------------------------------------|-----|--|----------------------------------|
| 1 | IBT number | _____ - _____ | 6 | Audit period being amended | _____ |
| 2 | Business name | _____ | 7 | Audit amount assessed | \$ _____ |
| 3 | Mailing address | _____ | 8 | Audit amount paid | \$ _____ |
| | City | State | ZIP | 9 | Date the audit was paid |
| | | | | | ____/____/____
Month Day Year |
| 4 | Daytime telephone number | (____) _____ | 10 | Name of Illinois auditor who completed the audit | _____ |
| 5 | Tax type | ____ ROT ____ MPEA ____ ART ____ Tire | | | |
| | (Check only one type per claim form.) | | | | |

Step 2: Check the reason for which you are filing this claim (Check one reason only.)

- 1 ____ I should not have paid either sales tax, use tax, or both in the original audit report because I sold merchandise to and/or purchased items from
- a ____ another Illinois business for resale.
(Business' IBT no. _____)
 - b ____ an out-of-state customer in a sale in interstate commerce. The merchandise was delivered to a location outside Illinois.
 - c ____ an exempt organization.
(Tax-exempt no. E - _____)
- or I sold or purchased items
- d ____ that qualified for a tax-relief exemption, such as machinery or equipment used in manufacturing, farming, graphic arts, ethanol distillation, oil field exploration (drilling and production), aggregate manufacturing, or coal exploration (mining and reclamation).
 - e ____ that qualified for an enterprise zone exemption.
 - f ____ that my customer paid tax in his or her audit.
 - g ____ that were exempt for another reason. Please explain.

- 2 ____ I am filing this claim based on a court case ruling.
- 3 ____ I am filing this claim based on a letter ruling.
- 4 ____ Other. Please explain. _____

Step 3: Sign below

Under penalties of perjury, I state that I have examined this claim and, to the best of my knowledge, it is true, correct, and complete.

Signature

Title

Date



Step 4: Figure your overpayment

Round your figures to whole dollars.

	Column A Amount of tax paid on audit	Column B Correct amount of tax due
A Taxes due per audit		
1 Retailers'/service occupation tax		
a General merch. (pre 1/90)	1a	1a
b General merch. (post 12/89)	1b	1b
c Food and drug	1c	1c
2 Local tax (pre 1/90)	2	2
3 County supp. tax (pre 1/90)	3	3
4 Mass transit taxes (pre 1/90)	4	4
5 CWCT (pre 1/90)	5	5
6 Use taxes		
a General merch. (pre 1/90)	6a	6a
b General merch. (post 12/89)	6b	6b
c Food and drug	6c	6c
7 Home rule tax		
a Home rule	7a	7a
b Home rule use tax	7b	7b
c Location code	7c	7c
B Other taxes and fees		
8 MPEA Tax	8	8
9 Tire User Fee	9	9
10 Auto rental tax		
a ART sales tax	10a	10a
b ART use tax	10b	10b
c ART local tax	10c	10c
d ART MPEA tax	10d	10d
C Applied prepayments		
11 Total tax/fee due	11	11
12 PST-2 payments	12	12
13 RR-3 payments	13	13
14 Prior overpayment	14	14
15 Net tax/fee due	15	15
D Penalty and interest due		
16 Penalty		
a Pre 12/93 penalty	16a	16a
b Late-filing penalty	16b	16b
c Negligence penalty	16c	16c
d Fraud penalty	16d	16d
e Late-payment penalty (12/03 and after)	16e	16e
17 Interest		
a Interest on tax	17a	17a
b Interest on late-filing penalty	17b	17b
c Interest on neg./fraud penalty	17c	17c
E Amount due or overpaid		
18 Total due	18	18
19 Excess tax collected	19	19
20 Credit memo	20	20
21 Amount paid with audit	21	21
22 Total overpayment	22	22

Official use only. Do not write below this line.

23 Late-payment pen. _____	26 Tier 2 late-file pen. _____	Total audit pmts. _____
24 Late-pay. pen. int. _____	27 Tier 2 late-file pen. int. _____	Remit amt. _____
25 Pre 12/93 nonpmt. pen. _____		MPC amt. _____
Track no. _____		Date received ____/____/____ AL EL NF MA ____

This form is authorized as outlined by the Retailers' Occupation Tax and related tax acts. Disclosure of this information is voluntary. Failure to provide information will result in this form not being processed. This form has been approved by the Forms Management Center. IL-492-3205